

**Amendments to the Specification:**

Please amend the specification as follows:

Please replace paragraph starting at page 8, line 21, with the following rewritten paragraph:

As shown in Figs. 9 and 10, machining precisions of smoothness and parallelism are especially enhanced in the protrusion 31 and the periphery 33 of the protrusion 31. Additionally as shown in Fig. 11, the deformable portion 32 may be optionally widened and provided with an opening 35. These constructions make it easy to set an impact load bearing capacity by adjusting dimensions such as lengths A', B', C and D. For instance as shown in Fig. 11, a release timing when the steering column 1 is released from the vehicle body, or the pivot 17 is released from the notch 30 of the lower bracket 8, can be determined by setting the length C. Specifically, the release timing is delayed by increasing the length C, while the release timing is advanced by decreasing the length C. An impact load bearing capacity and an impact absorbing energy of the deformable portion 32 are also determined as follows. The impact load bearing capacity is increased by a combination of increasing the length A', decreasing the length B' and decreasing the length D, while the impact load bearing capacity is decreased by a combination of opposite changes. The impact absorbing energy is increased by a combination of increasing the length A', decreasing the length D and increasing the height of the protrusion 31, while the impact absorbing energy is decreased by a combination of opposite changes.

Please replace paragraph starting at page 9, line 20, with the following rewritten paragraph:

As shown in Figs. 1, 4, 7 and 8, a guide 36 is formed as a part of the lower bracket 8, extending upward toward the rear of the vehicle. A flange 37 is formed in each side of the guide 36 to reinforce the structure of the guide 36. The guide 36 has a cylindrically hollowed surface 36a fitted to the underside of the steering column 1 to allow the steering column 1 to move smoothly abutting on the guide 36 for impact energy absorption. When an impact force acts and the steering column 1 and the joint cover 7 relatively move toward the front of the

vehicle, the pivot 17 is released from the notch 30. The joint cover 7 and the steering column 1, abutting on the guide 36 by their lower sides, move toward the front of the vehicle being guided by the guide 36. Accordingly, the steering column 1 is prevented from falling off, and the joint cover 7 and the steering column 1 move forward along the previous axis of the steering column 1. Without the guide 36, the steering column 1 stands up, that is, increases a tilt angle over a maximum under a normal condition during relatively moving toward the front of the vehicle. There is a possibility that an airbag can not properly operate to guard a driver as a result. The guide 36 prevents the steering column 1 from standing up and the airbag enough guards a driver accordingly.

Please replace paragraph starting at page 10, line 10, with the following rewritten paragraph:

The aforementioned structure of the embodiment makes it easy to position a pivot, to prevent a rattle and to change an impact load bearing capacity in a head-on collision, in a structure of a tilt rotation center of a steering column. Consequently, this steering structure can be properly applied to various vehicle structures. In addition, a timing of a steering column releasing can be properly set by adjusting dimensions of an opening of a deformed portion. A guide is further formed in a lower bracket so that the guide prevents the steering column 1 from standing up and an airbag enough guards a driver accordingly.

Please replace paragraph starting at page 10, line 23, with the following rewritten paragraph:

While the foregoing is a description of the preferred embodiments carried out in the invention, it will be understood that the invention is not limited to the particular embodiments shown and described herein, but that various changes and modifications may be made without departing from the scope or spirit of this invention as defined by the following claims.